



National Gypsum Company
2001 Rexford Road
Charlotte, NC 28211

November 30, 2009

To: Hancock Lumber

National Gypsum Company wallboard plants operate exclusively in the United States. National Gypsum wallboard has received the GREENGUARD Environmental Institute certification for indoor air quality. This is the most stringent air quality standard in the United States.

We are aware of the publicized reports of problems with Chinese-produced wallboard in at least 29 states. National Gypsum wallboard does not exhibit the characteristics attributed to the defective Chinese wallboard. Our company has never imported, rebranded, or distributed wallboard made in China. None of the raw materials used to manufacture our wallboard are produced in China.

Elemental sulfur is a recognized marker for defective Chinese wallboard and the problems some of it creates. A third-party engineering firm has tested a number of samples of our wallboard and found no detectible levels of elemental sulfur in the samples. These test results have been confirmed by other leading scientists.

National Gypsum has produced wallboard in the United States for 85 years and in Florida, the hardest hit state, for over 50 years with none of the problems associated with defective Chinese wallboard. One in every four homes in the United States contains National Gypsum drywall.

Thank you for your interest in National Gypsum and its products.

Sincerely,

A handwritten signature in black ink that reads "Nancy Spurlock". The signature is written in a cursive, flowing style.

Nancy Spurlock
Director, Corporate Communications